



Trustees' Financial Summary

FY2011-12

Submit ID: 0546-12432477

**28 Madison County
0546 Ennis K-12 Schools**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Ginger Martello

Phone #: (406) 682-4258

(Signature)

(Date)

Chair, Board of Trustees: Lisa Frye

(Signature)

(Date)

County Superintendent: Judi Osborn

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
288	Misc Program	STATE	0708	
357	Medicaid Reimbursements	STATE	DPHHS-AWACS	
390	Vo Ed All Career & Tech Ed Programs	STATE	02805468406	State
410	Summer School	LOCAL	SUMMER SCHOOL	Local
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	024134223	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	02805463106	84.010A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	02805468106	84.048A
465	Misc Federal Grant from other State Agency	FEDERAL	US HEALTHY KIDS	unknown
570	IDEA Part B	FEDERAL	Co-op	84.027



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	422,479.66	1,602,798.90	726,497.86	103,236.35
02	Taxes Receivable - Real and Personal (120-149)	37,601.20	43,029.40	4,688.00	
03	Taxes Receivable - Protested (150-159)	8,368.01	11,070.59	565.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	468,448.87	1,656,898.89	731,751.63	103,236.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	45,969.21	54,099.99	5,253.77	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	45,969.21	54,099.99	5,253.77	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,525.00			
48	Fund Balance for Budget	418,954.66	1,602,798.90	726,497.86	103,236.35
52	TOTAL FUND BALANCE/EQUITY	422,479.66	1,602,798.90	726,497.86	103,236.35
53	TOTAL LIABILITIES AND FUND BALANCE	468,448.87	1,656,898.89	731,751.63	103,236.35



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	272,169.22	152,405.41	100,089.48	2,692,331.54
02	Taxes Receivable - Real and Personal (120-149)	909.63			11,327.90
03	Taxes Receivable - Protested (150-159)	147.81			5,502.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	273,226.66	152,405.41	100,089.48	2,709,161.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,057.44			16,829.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,057.44			16,829.92
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	272,169.22	152,405.41	100,089.48	2,692,331.54
52	TOTAL FUND BALANCE/EQUITY	272,169.22	152,405.41	100,089.48	2,692,331.54
53	TOTAL LIABILITIES AND FUND BALANCE	273,226.66	152,405.41	100,089.48	2,709,161.46



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,940.17		39,414.32	20,083.10
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,940.17		39,414.32	20,083.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,940.17		39,414.32	20,083.10
52	TOTAL FUND BALANCE/EQUITY	9,940.17		39,414.32	20,083.10
53	TOTAL LIABILITIES AND FUND BALANCE	9,940.17		39,414.32	20,083.10



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	473,914.79	158,074.54		
02	Taxes Receivable - Real and Personal (120-149)	3,187.91			
03	Taxes Receivable - Protested (150-159)	814.24			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	477,916.94	158,074.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,002.15			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,002.15			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	473,914.79	158,074.54		
52	TOTAL FUND BALANCE/EQUITY	473,914.79	158,074.54		
53	TOTAL LIABILITIES AND FUND BALANCE	477,916.94	158,074.54		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113,602.17	723,307.47		
02	Taxes Receivable - Real and Personal (120-149)		7,745.79		
03	Taxes Receivable - Protested (150-159)		1,800.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	113,602.17	732,853.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		9,546.41		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		9,546.41		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	113,602.17	723,307.47		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	113,602.17	723,307.47		
53	TOTAL LIABILITIES AND FUND BALANCE	113,602.17	732,853.88		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			291,620.60	96,513.66
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			291,620.60	96,513.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			291,620.60	96,513.66
52	TOTAL FUND BALANCE/EQUITY			291,620.60	96,513.66
53	TOTAL LIABILITIES AND FUND BALANCE			291,620.60	96,513.66



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				56,631.81
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				56,631.81
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				56,631.81
35	TOTAL LIABILITIES				56,631.81
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				56,631.81



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	987,544.75	1,026,802.43
1112 District Levy - Personal Property	77,346.44	71,325.28
1113 District Levy - Heavy Motor Vehicles	301.32	158.69
1114 District Levy - Pers Prop/Mobile Homes	946.03	850.96
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	79,086.49	60,396.99
1190 Penalties and Interest on Taxes	7,674.25	6,156.62
1510 Interest Earnings	1,148.69	581.29
3110 Direct State Aid	876,451.21	1,024,653.78
3111 Quality Educator	88,409.65	88,640.84
3112 At Risk Student	0.00	5,947.27
3113 Indian Education For All	7,303.20	7,140.00
3114 American Indian Achievement Gap	1,000.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	80,954.43	66,751.31
3444 State School Block Grant	191,325.39	191,325.39
3730 HB645 State Special Education Allowable Costs	2,930.45	0.00
7800 ARRA - State Fiscal Stabilization Fund	98,896.56	0.00
7810 Education Jobs Fund	82,665.24	1,201.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,583,984.10	2,553,532.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	819,042.89	1,006,731.19
2XX Personal Services - Employee Benefits	141,686.99	136,483.71
3XX Purchased Professional and Technical Services	29,492.25	17,358.53
4XX Purchased Property Services	7,701.32	4,047.59
5XX Other Purchased Services	14,649.06	10,538.93
6XX Supplies and Materials	82,491.07	65,774.22
21XX Support Services - Students		
1XX Personal Services - Salaries	30,365.17	30,812.53
2XX Personal Services - Employee Benefits	2,362.86	2,954.88
5XX Other Purchased Services	0.00	145.00
6XX Supplies and Materials	1,302.99	578.94
222X Educational Media Services		
1XX Personal Services - Salaries	34,390.95	37,086.00
2XX Personal Services - Employee Benefits	294.26	313.37
6XX Supplies and Materials	4,027.71	3,259.23
23XX Support Services - General Administration		
1XX Personal Services - Salaries	25,988.00	67,265.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	150.14	8,287.80
			3XX Purchased Professional and Technical Services	16,304.50	58,518.63
			5XX Other Purchased Services	8,253.40	8,582.45
			6XX Supplies and Materials	1,014.92	471.59
			810 Dues and Fees	5,316.00	5,711.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	100,124.09	133,787.26
			2XX Personal Services - Employee Benefits	8,954.62	13,463.80
			3XX Purchased Professional and Technical Services	11,217.03	3,600.00
			5XX Other Purchased Services	3,641.16	2,603.54
			6XX Supplies and Materials	9,547.23	1,900.25
			810 Dues and Fees	1,388.00	2,674.75
	25XX Support Services - Business				
			1XX Personal Services - Salaries	28,324.50	28,017.56
			2XX Personal Services - Employee Benefits	207.88	3,172.37
			3XX Purchased Professional and Technical Services	22,498.54	22,874.04
			5XX Other Purchased Services	20,409.96	10,793.16
			6XX Supplies and Materials	7,070.74	4,915.61
			810 Dues and Fees	1,167.18	3,137.93
			8XX Other Expenditures	70.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	106,072.46	104,415.85
			2XX Personal Services - Employee Benefits	19,656.35	17,149.86
			3XX Purchased Professional and Technical Services	2,648.14	8,492.85
			4XX Purchased Property Services	68,422.63	47,160.86
			5XX Other Purchased Services	41,413.00	11,624.50
			6XX Supplies and Materials	110,207.24	89,402.82
			7XX Property and Equipment Acquisition	5,991.00	3,916.00
			810 Dues and Fees	0.00	1,777.75
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	72,021.25	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	105,731.82	109,709.43
			2XX Personal Services - Employee Benefits	11,406.71	8,700.92
			3XX Purchased Professional and Technical Services	2,981.80	0.00
			5XX Other Purchased Services	1,384.20	475.89
			6XX Supplies and Materials	21,934.73	20,800.92
			7XX Property and Equipment Acquisition	0.00	226.00
			810 Dues and Fees	100.00	375.00
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	9,778.24	10,748.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0546-12432477

28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	111,639.00	111,639.00
			6XX Supplies and Materials	7,709.00	3,457.30
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	306.50	1,850.15
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	25,848.70	26,165.55
			2XX Personal Services - Employee Benefits	1,741.54	1,740.64
			6XX Supplies and Materials	2,000.00	12,000.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	80,582.00	81,271.47
			2XX Personal Services - Employee Benefits	394.66	436.96
			3XX Purchased Professional and Technical Services	437.75	2,785.12
			5XX Other Purchased Services	36,829.12	24,722.01
			6XX Supplies and Materials	20,013.93	19,142.87
			7XX Property and Equipment Acquisition	0.00	1,150.46
			810 Dues and Fees	3,909.00	4,542.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	98,896.56	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	82,665.24	1,201.75
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	95,588.39	89,018.09
			2XX Personal Services - Employee Benefits	12,179.81	12,608.30
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	558,486.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,158,432.99</u>	<u>2,524,569.87</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0546-12432477

28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						408,347.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,553,532.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,524,569.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	3,525.00	Less Last Year	18,355.65	(4b)		-14,830.65	
						-14,830.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						422,479.66	(5)



Trustees' Financial Summary

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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	1,656,402.93	1,089,195.71
1112 District Levy - Personal Property	121,387.28	80,644.67
1113 District Levy - Heavy Motor Vehicles	502.15	168.79
1114 District Levy - Pers Prop/Mobile Homes	1,421.88	1,068.96
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	94,252.88	90,980.88
1190 Penalties and Interest on Taxes	10,095.84	7,695.79
1510 Interest Earnings	886.02	1,090.34
2220 County On-Schedule Trans Reimb	31,448.99	41,999.76
3210 State On-Schedule Trans Reimb	61,612.86	41,999.76
3444 State School Block Grant	27,787.14	27,787.14
6100 Material Prior Period Revenue Adjustments	0.00	30,163.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,005,797.97	1,412,795.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	21,418.69
2XX Personal Services - Employee Benefits	0.00	2,344.66
3XX Purchased Professional and Technical Services	8,400.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	111,643.92	80,844.44
2XX Personal Services - Employee Benefits	12,332.96	7,975.17
25XX Support Services - Business		
1XX Personal Services - Salaries	15,359.99	16,810.54
2XX Personal Services - Employee Benefits	9,687.80	3,090.15
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	55,222.62
2XX Personal Services - Employee Benefits	0.00	9,293.06
4XX Purchased Property Services	161.95	30,524.06
6XX Supplies and Materials	0.00	54,213.59
27XX Student Transportation Services		
1XX Personal Services - Salaries	244,087.80	147,534.53
2XX Personal Services - Employee Benefits	61,277.87	30,885.72
3XX Purchased Professional and Technical Services	11,505.37	8,041.78
4XX Purchased Property Services	43,852.19	9,933.53
5XX Other Purchased Services	8,492.89	21,138.31
6XX Supplies and Materials	135,237.72	91,808.93
7XX Property and Equipment Acquisition	90,495.00	0.00
4XXX Facilities Acquisition and Construction Services		



Trustees' Financial Summary

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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	807,502.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,560,037.79</u>	<u>591,079.78</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					781,083.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,412,795.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					591,079.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,602,798.90	(5)



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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	109.38	148,901.70
1112 District Levy - Personal Property	0.00	9,053.25
1113 District Levy - Heavy Motor Vehicles	0.00	22.85
1114 District Levy - Pers Prop/Mobile Homes	0.00	83.41
1190 Penalties and Interest on Taxes	32.97	327.50
1510 Interest Earnings	507.29	950.17

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	649.64	159,338.88
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	500.00
7XX Property and Equipment Acquisition	92,981.50	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,981.50	500.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	567,658.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159,338.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	726,497.86	(5)



Trustees' Financial Summary

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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	142.58	106.36
1611 National School Lunch Program	74,139.55	0.00
1621 Lunch Sales	0.00	77,400.40
3220 State Food Services Match	366.94	0.00
4550 Federal Child Nutrition	58,583.24	53,098.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	133,232.31	130,605.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	10,052.48
2XX Personal Services - Employee Benefits	0.00	483.89
3XX Purchased Professional and Technical Services	0.00	185.90
4XX Purchased Property Services	0.00	8,871.97
5XX Other Purchased Services	870.00	1,233.56
6XX Supplies and Materials	133,797.98	135,857.19
7XX Property and Equipment Acquisition	48,918.00	0.00
810 Dues and Fees	294.50	731.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	183,880.48	157,416.24

Schedule Of Changes Worksheet

Beginning Fund Balance	130,047.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,605.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	157,416.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	103,236.35	(5)



Trustees' Financial Summary

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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	1,884.36	29,430.33
1112 District Levy - Personal Property	544.49	1,781.36
1113 District Levy - Heavy Motor Vehicles	0.00	4.44
1114 District Levy - Pers Prop/Mobile Homes	11.66	16.18
1190 Penalties and Interest on Taxes	173.63	135.89
1510 Interest Earnings	215.88	152.19

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,830.02</u>	<u>31,520.39</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	10,956.80	10,165.87

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>10,956.80</u>	<u>10,165.87</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	250,814.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,520.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,165.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	272,169.22	(5)



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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	200.97	198.79
2240 County Retirement Distribution	315,567.27	313,366.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	315,768.24	313,565.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,537.08	808.61
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	163,663.63	164,667.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,506.66	4,503.05
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,190.59	5,606.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,024.28	12,480.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	29,344.08	29,804.61
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,036.04	6,181.29
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,058.97	20,274.51
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	32,435.63	19,482.92
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,326.44	15,770.19
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,856.26	20,361.51
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	7,310.43
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,853.26	2,807.20
35XX Extracurricular - Athletics		



Trustees' Financial Summary

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0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,337.72	11,155.14
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	13,397.23	12,578.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				313,567.87	333,793.38

Schedule Of Changes Worksheet

Beginning Fund Balance						172,633.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						313,565.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						333,793.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						152,405.41	(5)



Trustees' Financial Summary

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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
410 Summer School	
410 Subtotal	5,354.14
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	11,245.14
2XX Personal Services - Employee Benefits	2,258.75
6XX Supplies and Materials	2,291.94
412 Subtotal	15,795.83
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	50,408.44
2XX Personal Services - Employee Benefits	17,193.49
5XX Other Purchased Services	749.46
6XX Supplies and Materials	1,220.61
420 Subtotal	69,572.00
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	467.00
6XX Supplies and Materials	3,627.00
451 Subtotal	4,094.00
465 Misc Federal Grant from other State Agency	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	279.78
6XX Supplies and Materials	720.22
465 Subtotal	1,000.00
570 IDEA Part B	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	20,421.50
2XX Personal Services - Employee Benefits	4,296.50
570 Subtotal	24,718.00



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0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

**Total Current Expenditures, Other Financing Uses and Residual
Equity Transfers Out:**

124,668.97

Schedule Of Changes Worksheet

Beginning Fund Balance						78,264.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						146,494.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,668.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						100,089.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
288 Misc Program	4.30	0.00	4.30
357 Medicaid Reimbursements	18,798.80	0.00	18,798.80
390 Vo Ed All Career & Tech Ed Programs	4,135.00	4,135.00	0.00
410 Summer School	0.00	5,354.14	-5,354.14
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	16,378.00	15,795.83	582.17
420 Title I, Part A, Improving Basic Programs	69,572.00	69,572.00	0.00
451 Vo Ed Carl Perkins Basic Grant	4,094.00	4,094.00	0.00
465 Misc Federal Grant from other State Agency	8,794.00	1,000.00	7,794.00
570 IDEA Part B	24,718.00	24,718.00	0.00
Total	146,494.10	124,668.97	21,825.13



Trustees' Financial Summary

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0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	936,098.29	284,044.90
1112 District Levy - Personal Property	78,138.43	21,164.67
1113 District Levy - Heavy Motor Vehicles	251.68	34.60
1114 District Levy - Pers Prop/Mobile Homes	1,076.71	353.35
1190 Penalties and Interest on Taxes	10,227.65	5,635.64
1510 Interest Earnings	3,110.55	4,650.13
1900 Other Revenue from Local Sources	0.00	8,868.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,028,903.31	324,751.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	101,393.09	151,911.53
2XX Personal Services - Employee Benefits	5,468.03	11,197.63
3XX Purchased Professional and Technical Services	5,490.63	3,337.26
5XX Other Purchased Services	1,552.55	10,008.34
6XX Supplies and Materials	2,546.53	14,466.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	53,883.86
2XX Personal Services - Employee Benefits	0.00	10,063.94
4XX Purchased Property Services	0.00	25,802.79
6XX Supplies and Materials	0.00	43,925.20
7XX Property and Equipment Acquisition	2,183,965.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,300,416.23	324,596.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,692,176.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						324,751.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						324,596.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,692,331.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	14.67	11.81
1900 Other Revenue from Local Sources	6,200.00	2,600.00
3260 State Driver's Education Reimbursement	2,584.92	2,743.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,799.59	5,354.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	6,110.00	3,920.00
2XX Personal Services - Employee Benefits	40.74	21.46
5XX Other Purchased Services	170.00	353.03
6XX Supplies and Materials	632.51	603.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,953.25	4,897.96

Schedule Of Changes Worksheet

Beginning Fund Balance	9,483.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,354.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,897.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,940.17	(5)



Trustees' Financial Summary

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28 Madison County
0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	17.93	30.64
1900 Other Revenue from Local Sources	26,060.00	27,450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,077.93	27,480.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	0.00	17,806.44
6XX Supplies and Materials	804.43	7,041.61
8XX Other Expenditures	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	804.43	25,348.05

Schedule Of Changes Worksheet

Beginning Fund Balance		37,281.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27,480.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		25,348.05	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		39,414.32	(5)



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0546 Ennis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	17.25	16.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17.25	16.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	414.02	0.00
2XX Personal Services - Employee Benefits	2.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	416.78	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20,066.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,083.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	107,752.16	91,674.29
1112 District Levy - Personal Property	8,407.44	6,099.74
1113 District Levy - Heavy Motor Vehicles	29.57	13.12
1114 District Levy - Pers Prop/Mobile Homes	109.26	74.58
1190 Penalties and Interest on Taxes	1,100.37	713.15
1510 Interest Earnings	541.51	373.97
3281 State Technology Aid	2,639.21	2,564.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,579.52	101,513.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	9,045.00	15,406.00
4XX Purchased Property Services	128,905.07	10,575.00
6XX Supplies and Materials	32,826.39	70,908.39
7XX Property and Equipment Acquisition	75,208.85	65,299.77
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	37,233.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	245,985.31	199,422.41

Schedule Of Changes Worksheet

Beginning Fund Balance	571,824.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,513.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	199,422.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	473,914.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	557.14	196.40
940		
9710 Residual Equity Transfers In	300,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>300,557.14</u>	<u>196.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	90,000.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	22,379.00
7XX Property and Equipment Acquisition	0.00	30,300.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,507,621.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,507,621.50</u>	<u>142,679.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	300,557.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	196.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,679.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	158,074.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	96.46	109.64
1900 Other Revenue from Local Sources	36,818.15	14,535.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,914.61	14,645.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,339.57
6XX Supplies and Materials	0.00	13,118.48
7XX Property and Equipment Acquisition	0.00	12,297.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	2,476.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	30,231.05

Schedule Of Changes Worksheet

Beginning Fund Balance	129,187.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,645.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,231.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	113,602.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	245,364.29	220,864.85
1112 District Levy - Personal Property	17,569.48	14,622.86
1113 District Levy - Heavy Motor Vehicles	69.68	32.05
1114 District Levy - Pers Prop/Mobile Homes	212.68	179.87
1190 Penalties and Interest on Taxes	1,603.28	1,292.41
1510 Interest Earnings	2,034.51	1,245.02
1900 Other Revenue from Local Sources	47.00	0.00
3445 State Combined Fund School Block Grant	34,189.01	34,189.01
940		
9710 Residual Equity Transfers In	258,486.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	559,576.74	272,426.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	0.00	1,620.45
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	904.50	1,955.61
6XX Supplies and Materials	0.00	5,619.75
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	2,308,600.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	904.50	2,317,795.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,768,677.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						272,426.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,317,795.98	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						723,307.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	49.25	42.15
1900 Other Revenue from Local Sources	40,670.00	10,652.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>40,719.25</u>	<u>10,694.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,200.00	1,200.00
3XX Purchased Professional and Technical Services	24,776.00	57,526.05
5XX Other Purchased Services	7,971.81	12,885.10
6XX Supplies and Materials	202.25	1,340.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>34,150.06</u>	<u>72,951.70</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	62,256.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,694.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,951.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,750.79	1,503.01
1900 Other Revenue from Local Sources	236,599.42	190,543.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	238,350.21	192,046.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	231,100.25	172,618.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	231,100.25	172,618.42

Schedule Of Changes Worksheet

Beginning Fund Balance	272,192.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192,046.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	172,618.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	291,620.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	713.39	254.03
1900 Other Revenue from Local Sources	41,445.24	33,137.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,158.63	33,391.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	18,181.52	44,062.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,181.52	44,062.13

Schedule Of Changes Worksheet

Beginning Fund Balance	107,184.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,391.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,062.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	96,513.66	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	44,701.00	31,667.82
XX	39X 1XXX 112	Certified Teacher Staff Salaries	111,639.00	111,639.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,157,731.07	1,146,794.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	34,874.46	22,704.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,085.62	3,345.91
XX	XXX 26XX 41X	Energy Utility Services	40,187.14	72,708.02
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	3,378,001.70	2,309,196.36
XX	XXX 4XXX 73X	Major Equipment-New	9,143.38	39,113.06
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	10,956.80	10,165.87
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	50,434.25
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	50,434.25

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,810.30
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	72,624.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	150,661.16
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	109,709.43	0.00	0.00	0.00	
280	1XXX	2XX	8,700.92	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	475.89	0.00	0.00	0.00	
280	1XXX	6XX	20,800.92	0.00	0.00	0.00	
280	1XXX	7XX	226.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	10,748.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			150,661.16	0.00	0.00	0.00	150,661.16

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	522,151.00	0.00	0.00	0.00	522,151.00
Buildings	2,532,991.07	0.00	62,723.00	250,279.00	2,345,435.07
Machinery and Equipment	1,191,820.40	8,469.00	107,894.00	9,100.00	1,299,083.40
Construction in Progress	7,561,272.90	601,363.00	2,268,472.00	241,994.00	10,189,113.90
Totals at Historical Cost	11,808,235.37	609,832.00	2,439,089.00	501,373.00	14,355,783.37
Less Accumulated Depreciation For:					
Improvement Accum	0.00	14,037.00	84,222.00	0.00	98,259.00
Building Accum	0.00	90,761.00	873,533.00	0.00	964,294.00
Machinery and Equipment Accum	62,336.38	691,538.00	140,690.00	6,501.00	888,063.38
Total Accumulated Depreciation	62,336.38	796,336.00	1,098,445.00	6,501.00	1,950,616.38
Governmental Activities, Capital Assets, net	11,745,898.99	-186,504.00	1,340,644.00	494,872.00	12,405,166.99

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	27,716.90	91,065.68	0.00	0.00	118,782.58	35,634.77	83,147.81
Other Post Employment Benefits	75,237.24	0.00	0.00	0.00	75,237.24	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	102,954.14	91,065.68	0.00	0.00	194,019.82	35,634.77	83,147.81

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.